

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF**

**This 2003 claim must be postmarked no earlier than**

**May 1, 2004 and no later than June 30, 2004**

PLEASE PRINT OR TYPE

FOR DRA USE ONLY

<b>STEP 1</b>	1	SOCIAL SECURITY NUMBER OF CLAIMANT <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	2	SOCIAL SECURITY NUMBER OF CO-CLAIMANT <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
<b>Name, Address and Social Security Number(s)</b>	3	CLAIMANT'S FIRST NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	INITIAL	<div style="border: 1px solid black; height: 20px; width: 20px;"></div>	LAST NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
	4	CO-CLAIMANT'S FIRST NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	INITIAL	<div style="border: 1px solid black; height: 20px; width: 20px;"></div>	LAST NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
	5	MAILING ADDRESS <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
	6	CITY/TOWN <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	STATE <div style="border: 1px solid black; height: 20px; width: 20px;"></div>	ZIP CODE <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
<b>STEP 2</b>					
<b>Property Location</b>	7	Location of homestead property: Town or City, per <b>Table 3 on page 4</b> _____			
	8	Map # _____ Lot # _____ Account # of the homestead property _____			
	9	Did you reside in the homestead on April 1, 2003? Yes <input type="checkbox"/> No <input type="checkbox"/> If no, do not file.			
	9(a)	Is the property in the name of a trust? Yes <input type="checkbox"/> No <input type="checkbox"/> See instructions on page 2.			
<b>STEP 3</b>					
<b>Eligibility</b>	10	I qualify under: Check one: <input type="checkbox"/> <b>Table 1</b> - Single or <input type="checkbox"/> <b>Table 2</b> - Married or Head of NH household (See instructions)			
	10(a)	Enter the 2003 total adjusted gross income (Federal Form 1040, Line 34 or Form 1040A, Line 21 or Form 1040 EZ, Line 4) ..... 10(a)			
	10(b)	If the property is owned by an income-bearing trust, enter the total taxable Trust income (Federal Form 1041, Line 22) if zero, enter 0 ..... 10(b)			
	10(c)	Enter the total adjusted gross income received by all adult member(s) of the NH household who were not required to file a federal income tax return and <b>attach a signed letter explaining why a return was not required.</b> ..... Do not leave 10(c) blank, if zero, enter 0 ..... 10(c)			
	11(a)	Enter the sum of Lines 10(a), 10(b) and 10(c) on Line 11(a). If Line 11(a) is greater than \$20,000 for a single person, or \$40,000 for married or head of NH household, you are not eligible for property tax relief and should not file this claim ..... 11(a)			
	11(b)	Check here if no adult member of this household was required to file a federal income tax return ..... 11(b)			
<b>STEP 4</b>					
<b>Figure Your Relief Amount</b>	12(a)	Enter the decimal percentage of ownership for the homestead property .. 12(a)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	ie. 50% = .50 ie. 100% = 1.00	
	12(b)	Enter the total assessed value of property after exemptions ..... 12(b)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>		
	12(c)	Multiply Line 12(a) x Line 12(b) ..... 12(c)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>		
	12(d)	Enter amount from <b>Table 3, Column C on page 4</b> for your municipality (Town or City) ..... 12(d)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>		
	12(e)	Enter on Line 12(e) whichever number is lower, Line 12(c) or Line 12(d) ..... 12(e)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>		
	13	Divide Line 12(e) by 1,000 ..... 13	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	ie. 100,000 ÷ 1,000 =100	
	14	Enter State Education Property Tax rate from <b>Table 3, Column B on page 4</b> for your municipality (Town or City) ..... 14	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>		
	15	Multiply Line 13 x Line 14 ..... 15	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>		
	16	Enter the decimal number from <b>Table 1 or Table 2, Column B on page 3</b> for which you qualify ..... 16	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>		
	17	Multiply Line 15 x Line 16 ..... 17	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>		
If all information on this form is correct, this will be the amount of your check.					
<b>STEP 5</b>					
<b>Copies and Signatures</b>	<b>IMPORTANT Staple:</b> A copy of the final 2003 property tax bill, a copy of page 1 and 2 of your 2003 federal income tax returns <b>Form 1040, Form 1040A, Form 1040EZ, Form 1041 or TELEFILE WORKSHEET</b> for all adult members of the NH household and any explanatory statements, if applicable.				
	I declare, under penalties of criminal prosecution, that I have owned an interest in, resided in and maintained the homestead as a primary residence on April 1, 2003, that this claim is made in good faith, and that the facts contained in this claim are true and complete.				

FOR DRA USE ONLY

SIGNATURE (IN INK) OF CLAIMANT

DATE \_\_\_\_\_

SIGNATURE (IN INK) OF CO-CLAIMANT

DATE \_\_\_\_\_


This completed claim must be submitted with copies of your 2003 federal income tax return and your 2003 property tax bill. This claim for relief must be postmarked no earlier than May 1, 2004 and no later than June 30, 2004.

NH DEPT OF REVENUE ADMINISTRATION  
MAIL DOCUMENT PROCESSING DIVISION  
TO: PO BOX 299  
CONCORD, NH 03302-0299

FOR HELP OR TO CHECK THE STATUS OF YOUR CLAIM PLEASE VISIT US ON THE WEB AT [WWW.REVENUE.NH.GOV](http://WWW.REVENUE.NH.GOV).

**LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF**

## INSTRUCTIONS

<b>HOW DO I QUALIFY?</b>	<b>How do I qualify for Low &amp; Moderate Income Homeowners Property Tax Relief?</b> You must own a homestead subject to the state education property tax; reside in such homestead on April 1 of the year for which the claim for relief is made; have a total household income of (1) \$20,000 or less if a single person or (2) \$40,000 or less if married or head of a NH household.
<b>STEP 1</b> Name Address And Social Security Number(s)	<b>Lines 1-2</b> Enter the claimant's social security number and the social security number of the co-claimant. Attach a list of the names and social security numbers of all the adults living in the household if more than one adult lives with the claimant and is not a joint owner. Social Security Numbers are required pursuant to RSA 198:57, VII and authorized by 42 U.S.C. Section 405(c)(2)(C)(i). The failure to provide Social Security Numbers will result in a denial of a claim. All documents shall be kept confidential. <b>Line 3-4</b> Enter the name of the claimant and co-claimant who meet the residency and ownership criteria. If your name has changed on the final property tax bill due to marriage, divorce or other reason, please attach a statement explaining the change. If the homestead is held in a trust through which the claimant holds equitable title or beneficial interest for life in the homestead, please attach a statement so stating. If your final property tax bill names someone other than you, or in addition to you please attach a statement explaining the ownership of the property and a copy of the deed or other document evidencing your ownership interest. If there are additional claimants please attach a list of their names and social security numbers. <b>Lines 5-6</b> Enter the claimant's mailing address.
<b>STEP 2</b> Property Location	 <b>If you are single and your total household income is greater than \$20,000 you are not eligible. If you are a married person or head of a NH household and the total household income is greater than \$40,000 you are not eligible.</b> <b>Line 7</b> Enter the name of the municipality (Town, City or Unincorporated place) where the homestead property is located. <b>Line 8</b> Enter the map and lot number of the homestead property from the property tax bill that is the subject of your claim. Enter the account number if applicable. <b>Line 9</b> Check only one box. Check yes if you resided in such homestead on April 1, 2003. Claimants on active duty in the US Armed Forces or temporarily away from the homestead but maintain the homestead as the primary domicile are eligible and should check yes. If you checked yes proceed to the next line. If you checked no, you do not qualify for relief. Do not file this claim. <b>Line 9(a)</b> If the name on your tax bill is a Trust Name, check yes. If the property is not held in a trust, check no. If the trust is a revocable living trust, you must submit the first and last page of the trust document with your claim. If your homestead is held in an irrevocable trust, or any other trust name, you must submit the ENTIRE trust document so we can determine eligibility.
<b>STEP 3</b> Eligibility	<b>Line 10</b> Check the table under which the claimant qualifies. If the claimant is a single person, the claimant qualifies under <b>Table 1</b> . If the claimant is a married person or head of a NH household, the claimant qualifies under <b>Table 2</b> . <b>Line 10(a)</b> Enter sum of the total adjusted gross income from federal Form 1040, Line 34 or Form 1040A, Line 21 or Form 1040EZ, Line 4 or Telefile Worksheet of the claimant, co-claimant, and any other adult member of the NH household. <b>Line 10(b)</b> If the homestead is in the name of an income bearing Trust, enter the 2003 total taxable income from federal Form 1041, Line 22. If the trust's taxable income is zero, enter 0. If you checked "No," on Line 9(a), enter 0 on Line 10(b). <b>Line 10(c)</b> Enter the total adjusted gross income of all adult members of the NH household who are not required to file a 2003 federal income tax return. <b>Line 11(a)</b> Enter the sum of Lines 10(a), 10(b) and 10(c). If you checked <b>Table 1</b> on Line 10 and Line 11(a) is greater than \$20,000, or If you checked <b>Table 2</b> on Line 10 and Line 11(a) is greater than \$40,000, <b>STOP</b> , you are not eligible for property tax relief and should not file this claim. <b>Line 11(b)</b> Check the box if no adult member of the NH household was required to file a federal income tax return in 2003.
<b>STEP 4</b> Figure Your Relief Amount	<b>Line 12(a)</b> Enter the decimal percentage of ownership for the homestead property. Owners of multi-unit dwellings or a homestead that is not occupied by all owners must enter only the claimant's proportionate share of the homestead. For example, an owner of a duplex who resides in one-half of the homestead would enter .50; the owner who resides in a homestead, but owns only one-third of the homestead property would enter .3333. <b>Line 12(b)</b> Enter the total assessed value from the final 2003 property tax bill of your homestead after deducting any applicable exemption(s) granted by your municipality, such as an elderly exemption or an exemption for the blind. Do not include property listed on the tax bill that is assessed under current use. <b>Line 12(c)</b> Multiply Line 12(a) x Line 12(b). <b>Line 12(d)</b> Enter the number for your municipality (Town or City) from <b>Table 3, Column C on page 4</b> . This is the equalized value of property for your Town or City. <b>Line 12(e)</b> Enter on Line 12(e) whichever number is lower, Line 12(c) or Line 12(d). <b>Line 13</b> Divide Line 12(e) by 1,000. <b>Line 14</b> Enter the State Education Property Tax rate from <b>Table 3, Column B, page 4</b> . <b>Line 15</b> Multiply Line 13 by Line 14. <b>Line 16</b> Go to page 3. Find your income range in <b>Column A</b> from <b>Table 1</b> or <b>Table 2</b> and then enter on Line 14 the decimal number found in <b>Column B</b> next to your income range. <b>Line 17</b> Multiply Line 15 by Line 16. You should receive a check in approximately 4 months.
<b>STEP 5</b> Copies and Signature(s)	Under penalties of criminal prosecution, the claimant and co-claimant of the homestead, if applicable, must sign and date the claim to declare (1) ownership and residence of the homestead property, (2) that the claim is made in good faith, (3) that the facts contained in the claim are true. Only one claim may be filed for a single homestead. This completed claim must be submitted with copies of pages 1 and 2 of your <b>2003</b> federal income tax returns, <b>the final 2003</b> property tax bill, a copy of your trust document if property is held by a trust and any explanatory statements, if necessary. This claim for relief must be postmarked <b>no earlier than May 1, 2004 and no later than June 30, 2004</b> .
<b>NEED HELP</b>	Call the Low and Moderate Income Homeowners Property Tax Relief Assistance at (603) 271-2191. For more information or to check the status of your claim, visit us on the web at <a href="http://www.revenue.nh.gov">www.revenue.nh.gov</a> . Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.
<b>APPEALS</b>	If your claim for relief is denied or adjusted, you have the right to appeal the decision in writing, postmarked within 30 days of the Notice of Relief or Letter of Rejection to the Board of Tax and Land Appeals, Johnson Hall 3rd Floor, 107 Pleasant Street, Concord, NH 03301.

**LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF**

TABLES FOR 2003

<b>SINGLE PERSON</b>		
<b>TABLE 1</b>		
Column A Household Income From To		Column B Decimal Number
\$ 00	\$12,499	1.0
\$12,500	\$14,999	.60
\$15,000	\$17,499	.40
\$17,500	\$20,000	.20
\$20,001	and greater	you do not qualify

<b>MARRIED PERSON OR HEAD OF NH HOUSEHOLD</b>		
<b>TABLE 2</b>		
Column A Household Income From To		Column B Decimal Number
\$ 00	\$24,999	1.0
\$25,000	\$29,999	.60
\$30,000	\$34,999	.40
\$35,000	\$40,000	.20
\$40,001	and greater	you do not qualify

**DEFINITIONS**

**"HOMESTEAD"** means the dwelling owned by a claimant or, in the case of a multi-unit dwelling, the portion of the dwelling which is owned and used as the claimant's principal place of residence and the claimant's domicile.

**"HOUSEHOLD INCOME"** means the sum of the adjusted gross income for federal income tax purposes of the claimant and any adult member of the claimant's household who resides in the homestead.

**"HEAD OF A NEW HAMPSHIRE HOUSEHOLD"** means any person filing a federal income tax return as head of household or 2 or more adults who jointly share the benefit of the homestead. "New Hampshire household" shall not include those adults who share the homestead under a landlord-tenant relationship.

**"ADULT"** means a person who has attained the age of 18 years.

FOR HELP OR TO CHECK THE STATUS OF YOUR CLAIM, VISIT US ON THE WEB AT [WWW.REVENUE.NH.GOV](http://WWW.REVENUE.NH.GOV).

**EXAMPLE**

<b>STEP 2</b> <b>Property Location</b>	7 Location of homestead property: Town or City, per <b>Table 3 on page 4</b> <u><b>Boscawen</b></u>
	8 Map # <u><b>123</b></u> Lot # <u><b>40</b></u> Account # of the homestead property <u><b>n/a</b></u>
	9 Did you reside in the homestead on April 1, 2003? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If no, do not file.
	9(a) Is the property held in the name of a Trust? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> See instructions on page 2
<b>STEP 3</b> <b>Eligibility</b>	10 I qualify under: Check one: <input type="checkbox"/> <b>Table 1</b> - Single or <input checked="" type="checkbox"/> <b>Table 2</b> - Married or Head of NH household (See instructions)
	10(a) Enter the 2003 total adjusted gross income (Federal Form 1040, Line 34 or Form 1040A, Line 21 or Form 1040 EZ, Line 4) ..... 10(a) <u><b>17,600 00</b></u>
	10(b) If the property is owned by an income-bearing trust, enter the total taxable Trust income (Federal Form 1041, Line 22) if zero, enter 0 ..... 10(b) <u><b>0 00</b></u>
	10(c) Enter the total adjusted gross income received by all adult member(s) of the NH household who were not required to file a federal income tax return and <b>attach a signed letter explaining why a return was not required</b> ..... Do not leave 10(c) blank, if zero, enter 0 ..... 10(c) <u><b>6,400 00</b></u>
	11(a) Enter the sum of Lines 10(a), 10(b) and 10(c) on Line 11(a). If Line 11(a) is greater than \$20,000 for a single person, or \$40,000 for married or head of NH household, you are not eligible for property tax relief and should not file this claim ..... 11(a) <u><b>24,000 00</b></u>
	11(b) Check here if no adult member of this household was required to file a federal income tax return ..... 11(b) <input type="checkbox"/>
<b>STEP 4</b> <b>Figure Your Relief Amount</b>	12(a) Enter the decimal percentage of ownership for the homestead property .. 12(a) <u><b>1.0</b></u> ie. 50% = .50 ie. 100% = 1.0
	12(b) Enter the total assessed value of property after exemptions ..... 12(b) <u><b>73,000 00</b></u>
	12(c) Multiply Line 12(a) x Line 12(b) ..... 12(c) <u><b>73,000 00</b></u>
	12(d) Enter amount from <b>Table 3, Column C</b> on <b>page 4</b> for your municipality (Town or City) ..... 12(d) <u><b>94,500 00</b></u>
	12(e) Enter on Line 12(e) whichever number is lower, Line 12(c) or Line 12(d) ..... 12(e) <u><b>73,000 00</b></u>
	13 Divide Line 12(e) by 1,000 ..... 13 <u><b>73 00</b></u> ie. 100,000 ÷ 1,000 = 100
	14 Enter State Education Property Tax rate from <b>Table 3, Column B</b> on <b>page 4</b> for your municipality(Town or City) ..... 14 <u><b>4 06</b></u>
	15 Multiply Line 13 x Line 14 ..... 15 <u><b>296 38</b></u>
	16 Enter the decimal number from <b>Table 1</b> or <b>Table 2, Column B</b> on <b>page 3</b> for which you qualify ..... 16 <u><b>1.0</b></u>
	17 Multiply Line 15 x Line 16 ..... 17 <u><b>296 38</b></u>
	If all information on this form is correct, this will be the amount of your check.

**LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF****TABLE 3 FOR 2003**

If your municipality appeals the ratios used to determine the number in Column C, the Department will recalculate your relief based on any corrected numbers.

VISIT US ON THE WEB AT [WWW.REVENUE.NH.GOV](http://WWW.REVENUE.NH.GOV) FOR UPDATES TO THIS TABLE.

COLUMN A			COLUMN B			COLUMN C			COLUMN D		
A	B	C	A	B	C	A	B	C	A	B	C
ACWORTH	4.97	67,200	DORCHESTER	5.13	69,400	LANCASTER	3.34	100,000	PLAISTOW	5.03	79,000
ALBANY	5.09	63,100	DOVER	4.26	90,700	LANDAFF	5.46	64,900	PLYMOUTH	5.48	55,800
ALEXANDRIA	4.18	72,800	DUBLIN	5.88	78,600	LANGDON	4.84	85,500	PORTSMOUTH	4.98	92,900
ALLENSTOWN	4.03	92,500	DUMMER	8.19	100,000	LEBANON	4.92	83,100	RANDOLPH	5.76	80,900
ALSTEAD	5.26	71,000	DUNBARTON	5.72	60,600	LEE	4.00	96,700	RAYMOND	6.13	60,200
ALTON	4.67	67,000	DURHAM	3.84	98,600	LEMPSTER	2.91	100,000	RICHMOND	5.49	66,100
AMHERST	4.66	85,400	EAST KINGSTON	3.61	100,000	LINCOLN	6.26	54,100	RINDGE	6.60	57,300
ANDOVER	6.28	58,300	EASTON	5.88	59,900	LISBON	3.98	100,000	ROCHESTER	3.95	97,900
ANTRIM	4.23	91,100	EATON	5.40	55,900	LITCHFIELD	5.62	65,000	ROLLINSFORD	7.29	55,100
ASHLAND	5.64	60,600	EFFINGHAM	4.97	69,400	LITTLETON	5.68	61,100	ROXBURY	5.02	76,400
ATKINSON	3.85	98,200	ELLSWORTH	5.76	67,600	LIVERMORE	3.09	100,000	RUMNEY	4.33	89,900
ATK & GILMANTON ACAD	5.76	100,000	ENFIELD	5.51	59,700	LONDONDERRY	4.91	78,000	RYE	5.30	75,200
AUBURN	3.69	100,000	EPPING	7.35	48,200	LOUDON	3.99	94,200	SALEM	6.34	63,300
BARNSTEAD	3.77	92,100	EPSOM	6.76	57,800	LOW & BURBANK GRANT	0.00	100,000	SALISBURY	3.57	100,000
BARRINGTON	6.30	56,400	ERROL	5.54	100,000	LYMAN	4.36	79,100	SANBORNTON	3.74	91,400
BARTLETT	4.25	83,600	ERVING'S GRANT	5.27	100,000	LYME	5.07	73,000	SANDOWN	4.46	80,000
BATH	5.42	67,300	EXETER	4.03	95,900	LYNDEBOROUGH	5.30	85,900	SANDWICH	5.92	61,600
BEAN'S GRANT	0.00	100,000	FARMINGTON	6.63	51,800	MADBURY	3.87	90,100	SARGENT'S PURCHASE	13.31	100,000
BEAN'S PURCHASE	26.05	100,000	FITZWILLIAM	4.50	76,500	MADISON	3.93	79,300	SEABROOK	3.96	89,700
BEDFORD	5.87	65,000	FRANCESTOWN	3.14	100,000	MANCHESTER	5.49	65,100	SECOND COLLEGE GRANT	5.82	100,000
BELMONT	4.24	89,100	FRANCONIA	3.95	92,900	MARLBOROUGH	3.56	95,600	SHARON	6.36	62,600
BENNINGTON	4.97	63,000	FRANKLIN	3.76	91,900	MARLOW	5.72	75,300	SHELburne	4.81	89,300
BENTON	5.72	93,500	FREEDOM	4.80	67,800	MARTIN'S LOCATION	0.00	100,000	SOMERSWORTH	4.79	74,100
BERLIN	6.43	70,900	FREMONT	5.85	63,500	MASON	3.68	104,200	SOUTH HAMPTON	4.92	87,600
BETHLEHEM	6.03	62,600	GILFORD	4.10	89,600	MEREDITH	4.01	89,400	SPRINGFIELD	5.39	68,200
BOSCAWEN	4.06	94,500	GILMANTON	5.87	54,700	MERRIMACK	4.22	95,100	STARK	4.57	81,100
BOW	5.33	82,000	GILSUM	5.54	70,500	MIDDLETON	4.74	69,600	STEWARTSTOWN	4.09	100,000
BRADFORD	4.71	75,300	GOFFSTOWN	3.97	97,100	MILAN	4.03	100,000	STODDARD	3.68	100,000
BRENTWOOD	4.10	90,200	GORHAM	4.84	90,100	MILFORD	6.08	64,100	STRAFFORD	6.98	52,500
BRIDGEWATER	3.97	75,000	GOSHEN	4.97	69,400	MILLSFIELD	5.03	100,000	STRATFORD	4.22	100,000
BRISTOL	4.45	61,600	GRAFTON	3.65	87,200	MILTON	5.06	62,000	STRATHAM	4.18	98,400
BROOKFIELD	6.21	55,000	GRANTHAM	5.64	61,000	MONROE	4.03	100,000	SUCCESS	6.43	100,000
BROOKLINE	3.79	96,300	GREENFIELD	4.53	86,800	MONT VERNON	5.18	66,000	SUGAR HILL	5.86	61,600
CAMBRIDGE	4.46	100,000	GREENLAND	4.13	94,200	MOULTONBOROUGH	5.15	67,700	SULLIVAN	5.09	64,400
CAMPTON	5.35	68,800	GREENVILLE	7.40	51,600	NASHUA	5.90	68,900	SUNAPEE	6.22	54,200
CANAAN	4.23	89,300	GREEN'S GRANT	3.45	100,000	NELSON	4.97	70,300	SURRY	5.46	81,800
CANDIA	6.66	56,900	GROTON	5.02	66,500	NEW BOSTON	6.23	58,200	SUTTON	3.53	100,000
CANTERBURY	6.64	49,600	HADLEY'S PURCHASE	0.00	100,000	NEW CASTLE	5.14	82,900	SWANZEY	6.09	61,000
CARROLL	4.65	76,900	HALE'S LOCATION	3.68	109,000	NEW DURHAM	6.24	48,600	TAMWORTH	5.28	63,400
CENTER HARBOR	4.41	96,100	HAMPSTEAD	6.49	58,900	NEW HAMPTON	3.78	87,600	TEMPLE	5.38	56,800
CHANDLER'S PURCHASE	2.98	100,000	HAMPTON	4.34	93,300	NEW IPSWICH	5.68	62,100	THOM. & MES PURCHASE	5.25	100,000
CHARLESTOWN	4.75	85,400	HAMPTON FALLS	4.06	95,100	NEW LONDON	3.03	94,300	THORNTON	4.72	70,100
CHATHAM	5.11	78,700	HANCOCK	4.02	100,000	NEWBURY	3.22	90,900	TILTON	4.88	77,100
CHESTER	5.76	63,300	HANOVER	4.11	94,300	NEWFIELDS	4.28	100,000	TROY	5.51	74,000
CHESTERFIELD	3.93	97,000	HARRISVILLE	3.56	100,000	NEWINGTON	5.29	104,800	TUFTONBORO	5.83	45,500
CHICHESTER	3.49	100,000	HART'S LOCATION	7.25	52,300	NEWMARKET	4.64	79,000	UNITY	3.93	92,900
CLAREMONT	4.55	94,200	HAVERHILL	4.93	74,500	NEWPORT	5.53	68,600	WAKEFIELD	2.89	95,000
CLARKSVILLE	4.18	100,000	HEBRON	4.49	80,900	NEWTON	6.07	59,200	WALPOLE	3.94	100,000
COLEBROOK	4.36	83,000	HENNIKER	6.65	55,200	NORTH HAMPTON	3.50	94,400	WARNER	4.12	91,300
COLUMBIA	4.49	85,600	HILL	6.29	57,900	NORTHFIELD	6.27	58,400	WARREN	3.84	100,000
CONCORD (ConcSchoolDist)	5.41	72,800	HILLSBOROUGH	6.23	50,000	NORTHUMBERLAND	4.56	88,500	WASHINGTON	5.64	54,300
CONCORD (MerrVlySchDist)	5.19	72,800	HINSDALE	4.22	97,300	NORTHWOOD	7.12	49,700	WATERVILLE VALLEY	4.28	88,900
CONWAY	4.61	82,900	HOLDERNESS	3.01	95,000	NOTTINGHAM	6.53	56,000	WEARE	6.15	59,300
CORNISH	4.32	86,500	HOLLIS	4.59	90,600	ODELL	4.35	100,000	WEBSTER	3.23	96,000
CRAWFORD'S PURCHASE	5.37	100,000	HOOKSETT	4.41	91,700	ORANGE	5.08	82,200	WENTWORTH	4.04	86,800
CROYDON	5.28	64,800	HOPKINTON	4.37	88,800	ORFORD	5.54	51,500	WENTWORTH LOCATION	4.00	100,000
CUTT'S GRANT	0.00	100,000	HUDSON	4.92	81,700	OSSIPEE	3.10	100,000	WESTMORELAND	3.36	100,000
DALTON	4.21	92,100	JACKSON	6.95	50,700	PELHAM	7.48	53,300	WHITEFIELD	4.60	69,600
DANBURY	4.86	75,300	JAFFREY	7.00	52,100	PEMBROKE	6.84	52,500	WILMOT	4.69	71,600
DANVILLE	7.33	51,200	JEFFERSON	5.25	72,800	PETERBOROUGH	6.10	61,400	WILTON	4.37	90,500
DEERFIELD	5.38	64,300	KEENE	4.04	97,700	PIERMONT	5.47	72,500	WINCHESTER	3.74	100,000
DEERING	6.13	56,000	KENSINGTON	3.50	100,000	PINKHAM'S GRANT	6.17	100,000	WINDHAM	5.05	74,800
DERRY	5.38	66,500	KILKENNY	0.00	100,000	PITTSBURG	5.02	67,400	WINDSOR	4.39	100,000
DIX GRANT	5.38	100,000	KINGSTON	3.79	100,000	PITTSFIELD	3.77	89,500	WOLFEBORO	2.94	93,300
DIXVILLE	4.55	100,000	LACONIA	3.72	96,000	PLAINFIELD	3.91	100,000	WOODSTOCK	4.84	77,100